



# **ARIZONA DEPARTMENT OF REVENUE**

## **MEMORANDUM**

**DATE:** May 2, 2008

**FROM:** THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

### ***March 2008 TAX FACTS***

#### **SUMMARY OF GENERAL FUND REVENUES**

	<b><u>March 2008</u></b>	<b><u>Fiscal Year Total</u></b>
<b>Individual Income Tax</b>		
Net Collections	\$ 4,896,598	\$ 1,840,074,014
Percent Change	(92.0%)	(12.7%)
<b>Corporate Income Tax</b>		
Net Collections	\$ 61,341,384	\$ 482,301,165
Percent Change	(22.0%)	(23.2%)
<b>Transaction Privilege, Severance &amp; Use Taxes</b>		
Net Collections	\$ 349,634,579	\$3,326,958,548
Change	(0.9%)	(1.6%)
<b>Total Big Three Tax Types</b>		
Net Collections	\$ 415,872,561	\$5,649,333,727
Percent Change	(15.6%)	(7.6%)

December 2007 was the first month that the department used a new computer system to process individual income tax. Some of the reports necessary to provide Tax Facts information are still under development. Those sections have been pulled from this report. Once the information is available it will be sent out.

We apologize for any inconvenience this may cause.

# TAX FACTS

## March 2008

### INDIVIDUAL INCOME TAX

#### Individual Income Tax Receipts

	March 2008	March 2007	% Change
Gross Collections	\$ 48,363,442	\$ 45,377,904	6.6
Withholding	298,778,852	296,416,529	0.8
Refunds	(285,200,786)	(234,957,395)	21.4
Urban Revenue Sharing	(57,044,911)	(45,935,888)	24.2
<b>Net Collections</b>	<b>\$ 4,896,598</b>	<b>\$ 60,901,150</b>	<b>(92.0)</b>

  

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	% Change
Gross Collections	\$ 605,256,764	\$ 689,995,243	(12.3)
Withholding	2,556,053,095	2,498,178,571	2.3
Refunds	(807,831,650)	(666,458,019)	21.2
Urban Revenue Sharing	(513,404,195)	(413,422,995)	24.2
<b>Net Collections</b>	<b>\$ 1,840,074,014</b>	<b>\$ 2,108,292,800</b>	<b>(12.7)</b>

Included in the refund amounts above are refunds relating to the alternative fuel vehicle (AFV) income tax credit. In March 2008, the department did not issue any individual or corporate income tax refunds for alternative fuel-related credits.

#### Federal Employee Retirement Contribution Project (FERC)

Kerr vs. ADOR or FERC, a Supreme Court tax settlement case has resulted in the distribution of no refunds to individual income taxpayers during March 2008. Refunds issued as a result of the FERC case are not included in the total refunds listed in neither the "Individual Income Tax Receipts" section above nor the "Average Individual Income Tax Refund" section later mentioned in this publication.

\*The amount shown as refunded may differ from AFIS totals due to timing issues.

#### Average Individual Income Tax Refund

Net of Ladewig and FERC refunds.

	Average	Number
2008 CYTD	\$ 581.19	954,262
2007 CYTD	\$ 587.35	868,068
<b>% Change</b>	<b>(1.0)</b>	<b>9.9</b>

#### Withholding

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from March 2006 through March 2007, \$907.1 million was received for the first quarter of 2006. The latest complete quarter (15 months of information has been compiled) is the fourth quarter of 2007, which shows an increase of 10.7 in withholding payments over the fourth quarter of 2005. Growth in quarters for which information is still being gathered is as follows:

1 <sup>st</sup> Quarter 2007	(7.8)	4 <sup>th</sup> Quarter 2007	(1.7)
2 <sup>nd</sup> Quarter 2007	1.2	1 <sup>st</sup> Quarter 2008	3.8
3 <sup>rd</sup> Quarter 2007	5.0		

### **Withholding continued**

The current choices for withholding are 0%, 10%, 19%, 23%, 25%, 31% or 37% as the percent of federal taxes to be withheld for state taxes. The 0 option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

### **Clean Elections**

As a result of the March 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. The following is for returns filed in 2008.

	<b>March 2008</b>	<b>Calendar Year Total</b>
Check Off	\$1,386,900	\$3,248,190
Voluntary Donation	\$7,589	\$15,862
Number of Returns	191,173	464,575

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## **CORPORATE INCOME TAX**

### **Corporate Income Tax Receipts**

	<b>March 2008</b>	<b>March 2007</b>	<b>% Change</b>
Gross Collections	\$77,714,009	\$81,308,195	(4.4)
Refunds	(\$16,372,625)	(\$2,647,466)	518.4
<b>Net Collections</b>	<b>\$61,341,384</b>	<b>\$78,660,729</b>	<b>(22.0)</b>

	<b>Fiscal Year Total</b>	<b>Prior Fiscal Year Total</b>	<b>% Change</b>
Gross Collections	\$643,761,357	\$693,640,360	(7.2)
Refunds	(\$161,460,192)	(\$65,678,475)	145.8
<b>Net Collections</b>	<b>\$482,301,165</b>	<b>\$627,961,885</b>	<b>(23.2)</b>

### **Corporate Estimated Payments**

Corporations are required to file estimated tax payments throughout the year only if (1) their Arizona tax liability exceeds \$1,000 and (2) they are required to file federal estimated tax payments.

March 2008	\$38,783,301	Calendar Year Total	\$81,308,984
March 2007	\$36,464,478	Calendar Year Total	\$86,744,138
% Change	6.4	% Change	(6.3)

All corporations with an income tax liability of \$20,000 or greater are required to make estimated tax payments through electronic funds transfer (eft). The table below shows the number of these eft estimated payments, by size of payment.

<b>Size of Payment ➔</b>	<b>Less than \$50,000</b>	<b>\$50,000 up to \$100,000</b>	<b>\$100,001 up to \$500,000</b>	<b>\$500,001 up to \$1,000,000</b>	<b>\$1,000,001 up to \$10,000,000</b>	<b>\$10,000,001 and more</b>	<b>Total</b>	<b>% chg</b>
<b>March 2008</b>	325	40	39	8	6	0	418	(6.7)
<b>March 2007</b>	335	55	44	10	4	0	448	
<b>CY 2008</b>	576	73	72	18	9	1	749	(6.6)
<b>CY 2007</b>	605	80	90	14	13	0	802	

The next table shows the dollars of eft estimated payments received from those counts above.

Size of Payment ➔	Less than \$50,000	\$50,000 up to \$100,000	\$100,001 up to \$500,000	\$500,001 up to \$1,000,000	\$1,000,001 and more	Total	% chg
March 2008	\$3,371,304	\$2,787,218	\$8,191,185	\$5,653,000	\$11,672,000	\$31,674,707	7.6
March 2007	\$3,983,131	\$3,884,300	\$10,301,788	\$5,822,000	\$5,449,754	\$29,440,973	
CY 2008	\$5,815,699	\$5,037,715	\$15,905,827	\$11,980,000	\$29,372,000	\$68,111,241	(2.8)
CY 2007	\$7,202,845	\$5,520,413	\$20,922,678	\$8,912,000	\$27,491,772	\$70,049,708	

### **Corporate Refunds:**

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 06/07 by corporate fiscal year. For example, in FY 06/07, 6.1% of the refund dollars paid were for corporate fiscal years ending in 2002 or before. The percentages are for refunds paid through the fiscal year.

<b>Corporate Fiscal Year-End:</b>	<b>02 &amp; Prior</b>	<b>03</b>	<b>04</b>	<b>05</b>	<b>06</b>	<b>07</b>
FY 06/07	6.1%	1.7%	1.0%	71.2%	20.0%	0.0%
<b>Corporate Fiscal Year-End:</b>	<b>03 &amp; Prior</b>	<b>04</b>	<b>05</b>	<b>06</b>	<b>07</b>	<b>08</b>
FY 07/08	16.7%	4.6%	3.3%	66.7%	7.1%	1.6

NO DATA IS AVAILABLE ON REFUNDS APPLIED AS ESTIMATED PAYMENTS.

### **Corporate Income Tax Document Count**

The Arizona Department of Revenue received 124,953 corporate returns showing a fiscal year-end of 2006. The type of return received is indicated below:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	221	36,461	75,661	513	12,097
%	0.2	29.2	60.5	0.4	9.7

Through March 2008, 32,914 documents were received for a fiscal year-end of 2007, distributed as follows:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	18	11,871	16,048	125	4,852
%	0.1	36.1	48.7	0.4	14.7

The figures for the 2007 returns are most meaningful when compared to 2006 returns received during the same period of time in the previous year. Through March 2007, the Department of Revenue received 17,209 documents with a fiscal year-end of 2006. Compared to 2007 documents, the Department has seen a 91.3% increase in the number of corporate returns processed at this point of time in the calendar year.

### **Urban Revenue Sharing Returned to Cities/Towns**

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2007/08 is 15.0 of net proceeds from Fiscal Year 2005/06 income tax. Amounts returned for March 2008 are shown on Table 2, at the end of this report.

## TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

### **Transaction Privilege, Severance and Use Tax Receipts**

The Arizona transaction privilege and severance tax consists of many classifications of tax. These classifications include but are not limited to retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non-shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non-shared. In contrast, contracting is 20% distribution base and 80% non-shared. Use tax is 100% non-shared. At the close of each month, transaction privilege and severance tax collections are aggregated by category and total distribution base and non-shared portions are calculated. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax and jet fuel use tax. Education tax is in accordance with Proposition 301 resulting in an additional 0.6% education tax being added to most business classifications.

The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	<b>March 2008</b>	<b>March 2007</b>	<b>% change</b>
Distribution Base	\$144,362,733	\$146,386,487	(1.9)
Non shared	272,956,870	279,970,673	(2.5)
Use Tax	26,887,002	22,628,801	18.8
Education Tax	50,671,495	51,867,196	(2.3)
Other Revenues	66,212,511	67,584,103	(2.0)
<b>Total Collections</b>	<b>\$561,090,611</b>	<b>\$568,437,259</b>	<b>(1.3)</b>

  

	<b>Fiscal Year Total (07/08)</b>	<b>Fiscal Year Total (06/07)</b>	<b>% change</b>
Distribution Base	\$1,335,386,708	\$1,368,681,429	(2.4)
Non shared	2,601,141,196	2,668,584,315	(2.5)
Use Tax	265,242,476	240,401,541	10.3
Education Tax	487,676,730	498,370,163	(2.1)
Other Revenues	609,179,353	621,061,876	(1.9)
<b>Total Collections</b>	<b>\$5,298,626,463</b>	<b>\$5,397,099,324</b>	<b>(1.8)</b>

### **Distribution of Transaction Privilege, Severance and Use Tax Receipts**

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund with the exception of mining severance tax. All of the non-shared revenue and use tax is deposited into the general fund. Therefore, the "Retained by State" figure presented below includes all non-shared portion of transaction privilege tax, use tax and 34.49% of the distribution base collections. The education tax is distributed in accordance with Proposition 301. "Other" revenues are returned to the administering authority.

	<b>March 2008</b>	<b>March 2007</b>	<b>% change</b>
Retained by State	\$349,634,579	\$353,088,173	(1.0)
Returned to Counties	58,481,343	59,301,166	(1.4)
Returned to Cities	36,090,683	36,596,622	(1.4)
Education Tax	50,671,495	51,867,196	(2.3)
Other Revenues	66,212,511	67,584,103	(2.0)
<b>Total Collections</b>	<b>\$561,090,611</b>	<b>\$568,437,259</b>	<b>(1.3)</b>

**Distribution of Transaction Privilege, Severance and Use Tax Receipts continued**

	<b>Fiscal Year Total (07/08)</b>	<b>Fiscal Year Total (06/07)</b>	<b>% change</b>
Retained by State	\$3,326,958,548	\$3,381,044,081	(1.6)
Returned to Counties	540,965,156	554,452,847	(2.4)
Returned to Cities	333,846,677	342,170,357	(2.4)
Education Tax	487,676,730	498,370,163	(2.1)
Other Revenues	609,179,353	621,061,876	(1.9)
<b>Total Collections</b>	<b>\$5,298,626,463</b>	<b>\$5,397,099,324</b>	<b>(1.8)</b>

**Transaction Privilege and Severance Tax Collections By Class**

	<b>Tax Rate</b>	<b>March 2008</b>	<b>% Chg</b>	<b>Fiscal Year Total</b>	<b>% Chg</b>
Transporting	5.6	\$ 258,874	83.0	\$ 1,823,523	(26.5)
Non-Metal Mining Oil/Gas	3.125	476,246	(6.8)	4,987,324	(14.1)
Utilities	5.6	39,511,889	5.5	366,558,001	6.8
Communications	5.6	15,322,121	3.6	135,701,351	2.9
Private Car/Pipelines	5.6	7,914	(93.6)	690,725	(9.6)
Publishing	5.6	459,582	(17.0)	4,834,220	(2.7)
Job Printing	5.6	1,437,657	(15.4)	14,541,253	(4.3)
Restaurants & Bars	5.6	41,865,517	0.8	351,655,749	0.1
Amusements	5.6	7,209,625	82.4	40,089,914	14.8
Commercial Lease	0	(16,549)	N/A	(16,728)	N/A
Rental of Personal Property	5.6	16,256,914	(4.7)	147,437,591	1.8
Contracting	5.6	69,678,755	(17.8)	770,730,027	(9.0)
Retail	5.6	205,089,684	(4.0)	1,971,277,122	(3.0)
Mining Severance	2.5	3,270,273	31.5	28,426,441	(13.9)
Timber Severance*	0	(16)	N/A	4,752	N/A
Hotel/Motel	5.5	15,739,128	20.9	94,601,396	5.6
Membership Camping*	0	(7)	73.4	1,449	159.2
Use Tax	5.6	26,887,002	16.3	265,242,476	10.1
Rental Occupancy Tax*	0	21	N/A	(80,099)	N/A
Jet Fuel		558,113	(36.1)	3,121,948	(31.0)
Jet Fuel Use Tax	.0305/.0105 gal	116,248	(64.3)	914,694	(7.1)
Telecomm Devices	----	525,096	(10.7)	4,993,229	(0.5)
911 Telecommunications		1,375,729	N/A	11,225,812	N/A
911 Wireline	0.20/month per active service	(1,207)	N/A	947,042	N/A
911 Wireless	0.20/month per active service	3,796	N/A	859,911	N/A
<b>Total</b>		<b>\$ 446,032,404</b>	<b>(2.7)</b>	<b>\$ 4,220,569,122</b>	<b>(2.0)</b>

\*As of 11/1/06, these categories are no longer subject to county and state tax.

The Use/Use Inventory category shown on the previous page includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the department.

## **Transaction Privilege and Severance Tax Taxable Sales By Class<sup>1</sup>**

	<b>March 2008</b>	<b>% Chg</b>	<b>Fiscal Year Total</b>	<b>% Chg</b>
Transporting	\$5,185,651	9.2	\$36,817,188	(29.6)
Non-Metal Mining Oil/Gas	15,271,079	(19.7)	159,854,297	(15.3)
Utilities	791,116,849	16.5	7,338,435,446	7.9
Communications	306,832,127	5.4	2,717,380,353	3.1
Private Car/Pipelines	161,375	(90.7)	13,838,937	(5.1)
Publishing	9,207,229	(6.4)	96,813,778	(1.4)
Job Printing	28,802,997	(10.7)	291,235,183	(3.7)
Restaurants & Bars	838,391,638	4.1	7,042,361,133	0.5
Amusements	144,340,115	22.8	803,036,739	8.8
Commercial Lease	(441,233)	N/A	(444,631)	N/A
Rental of Personal Property	325,559,563	3.2	2,952,455,590	2.8
Contracting	1,396,215,991	(14.3)	15,436,697,497	(8.6)
Retail	4,108,051,844	(4.6)	39,480,754,127	(3.1)
Mining Severance	131,083,219	53.2	1,139,179,922	(12.9)
Timber Severance*	0	N/A	3,210	(53.4)
Hotel/Motel	286,437,680	12.5	1,699,700,537	3.0
Membership Camping*	0	N/A	30,178	139.7
Use Tax	539,915,771	19.0	5,323,858,015	10.3
Rental Occupancy Tax*	0	N/A	(2,673,410)	N/A
<b>Total</b>	<b>\$8,926,131,895</b>	<b>(0.9)</b>	<b>\$84,529,334,090</b>	<b>(1.8)</b>

\*As of 11/1/06, these categories are no longer subject to county and state tax.

Telecommunications Devices, 911 Excise and 911 Wireless Service classifications previously listed in the collections table are not elements of calculated taxable income and therefore, are not included in the above table. Since the jet fuel use tax is a gallonage tax, this too can not be computed as taxable income. Timber Severance includes only sales subject to a repealed rate. The current tax is per board feet upon which taxable income cannot be computed.

## **Transaction Privilege and Severance Tax Returned to Counties**

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for March 2008 is shown in the County Share column.

	<b>County Share</b>	<b>% of Total</b>	<b>FYTD County Share</b>	<b>% Change</b>
Apache	\$ 388,707	0.7	\$ 3,783,768	1.7
Coconino	1,236,182	2.1	12,985,229	(2.9)
Cochise	1,005,193	1.7	9,402,360	0.2
Gila	413,948	0.7	3,973,651	(0.8)
Graham	282,731	0.5	2,630,882	4.6
Greenlee	313,701	0.5	3,274,652	(13.5)
La Paz	180,000	0.3	1,469,762	(2.5)
Maricopa	37,789,926	64.6	347,648,188	(2.3)
Mohave	1,702,490	2.9	15,702,801	(3.8)
Navajo	807,273	1.4	8,134,078	(0.5)
Pima	8,474,443	14.5	77,646,728	(1.9)
Pinal	1,948,790	3.3	17,899,560	(4.6)
Santa Cruz	380,486	0.7	3,514,342	(3.8)
Yavapai	1,940,057	3.3	18,784,360	(5.5)
Yuma	1,617,417	2.8	14,114,797	(1.5)
<b>Total</b>	<b>\$ 58,481,343</b>		<b>\$ 540,965,156</b>	<b>(2.4)</b>

<sup>1</sup>These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

### **Transaction Privilege and Severance Tax Returned to Cities/Towns**

The portion of transaction privilege and severance tax returned to each incorporated city or town for March 2008 is shown on Table 3, attached to this report.

### **County Tax Collections**

The county-imposed tax collections received by the Department of Revenue during March 2008 and returned to the counties are shown on Table 4, attached to this report. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge in Pima County is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

## **OTHER TAXES**

### **Luxury Taxes**

The following revenues were received from luxury taxes in March 2008. The table compares the receipts to March 2007 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	<b>March 2008</b>	<b>March 2007</b>	<b>% Change</b>
Spirituos	\$571,357	\$2,841,983	(79.9)
Vinous	705,790	344,745	104.7
Malt	1,800,204	1,934,047	(6.9)
Cigarette	32,264,842	23,399,299	37.9
Other Tobacco	1,475,724	1,464,582	0.8
Tobacco Licenses	200	600	(66.7)
<b>Total</b>	<b>\$36,818,118</b>	<b>\$29,985,256</b>	<b>22.8</b>
	<b>Fiscal Year (07/08)</b>	<b>Fiscal Year (06/07)</b>	<b>% Change</b>
Spirituos	\$19,445,947	\$20,474,364	(5.0)
Vinous	9,383,260	7,709,700	21.7
Malt	17,737,242	18,163,317	(2.3)
Cigarette*	290,739,150	239,692,255	21.2
Other Tobacco	12,269,548	8,575,640	43.1
Tobacco Licenses	4,025	4,225	(23.0)
<b>Total</b>	<b>\$349,579,172</b>	<b>\$294,620,501</b>	<b>18.7</b>

\*Through March 2008, \$589,440 of cigarette and tobacco tax collections have been allocated for administrative expenses and are not included in the cigarette collections above.

### **General fund revenues from luxury taxes:**

	<b>March 2008</b>	<b>FY 07/08</b>
Spirituos	\$399,950	\$13,612,163
Vinous	175,700	2,339,257
Malt	450,051	4,434,310
Cigarettes	2,086,153	23,630,484
Other Tobacco	66,408	552,532
Tobacco Licenses	200	4,025
<b>Total</b>	<b>\$3,178,461</b>	<b>\$44,572,772</b>



**Other dedicated revenues from luxury taxes:**

	<b>March 2008</b>	<b>FY07/08</b>
Corrections Fund	\$ 1,763,204	\$20,942,667
Tobacco Tax & Health Care Fund <sup>2</sup>	6,767,964	59,882,005
Tobacco Products Tax Fund <sup>3</sup>	10,245,593	89,981,366
Wine Promotional Fund	2,992	26,229
Drug Treatment & Education Fund	490,536	6,238,186
Corrections Rev. Fund	192,351	2,479,978
Smoke Free Arizona Fund <sup>4</sup>	331,024	2,937,340
Early Childhood Development and Health Fund <sup>5</sup>	13,845,993	122,518,631

**Estate Tax**

	<b>Monthly</b>	<b>FYTD</b>
March-08	\$ -	\$ 268,122
March-07	\$ 52,430	\$ (825,565)
%change	<b>N/A</b>	<b>N/A</b>

**Bingo Tax**

	<b>Monthly</b>	<b>FYTD</b>
March-08	\$ 34,581	\$ 418,295
March-07	\$ 37,714	\$ 458,469
% change	<b>(8.3)</b>	<b>(8.8)</b>

**Unclaimed Property**

	<b>Monthly</b>	<b>FYTD</b>
March-08	\$ 899,650	\$ 66,227,773
March-07	\$ 1,041,214	\$ 69,586,546
% change	<b>(13.6)</b>	<b>(4.8)</b>

Please note that some totals throughout Tax Facts may not add due to rounding.

SOURCE: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS, ARIZONA DEPARTMENT OF REVENUE

<sup>2</sup> Formerly the Health Care Fund

<sup>3</sup> This Fund was created by Prop. 303, which increased cigarette & other tobacco products tax rates in November 2002.

<sup>4</sup> This Fund was created by Prop. 201, which increased cigarette tax rates in December 2006.

<sup>5</sup> This Fund was created by Prop. 203, which increased cigarette & other tobacco products tax rates in December 2006.

**TABLE 2**  
**Urban Revenue Sharing Returned to Cities/Towns**  
**March 2008**

<b>City</b>	<b>Distribution</b>	<b>Population</b>	<b>City</b>	<b>Distribution</b>	<b>Population</b>
<b><u>Apache County</u></b>			Surprise	1,035,022	88,265
Eagar	\$52,006	4,435	Tempe	1,944,175	165,796
St. Johns	45,322	3,865	Tolleson	76,198	6,498
Springerville	24,215	2,065	Wickenburg	71,261	6,077
<b><u>Cochise County</u></b>			Youngtown	72,269	6,163
Benson	55,583	4,740	<b><u>Mohave County</u></b>		
Bisbee	77,042	6,570	Bullhead City	448,062	38,210
Douglas	201,634	17,195	Colorado City	47,843	4,080
Huachuca City	21,459	1,830	Kingman	303,242	25,860
Sierra Vista	512,322	43,690	Lake Havasu City	626,595	53,435
Tombstone	18,879	1,610	<b><u>Navajo County</u></b>		
Willcox	45,557	3,885	Holbrook	63,615	5,425
<b><u>Coconino County</u></b>			Pinetop-Lakeside	48,840	4,165
Flagstaff	717,474	61,185	Show Low	115,915	9,885
Fredonia	13,016	1,110	Snowflake	57,869	4,935
Page	83,374	7,110	Taylor	48,078	4,100
Williams	36,879	3,145	Winslow	115,328	9,835
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	87,889	7,495	Marana	313,386	26,725
Hayden	10,460	892	Oro Valley	462,016	39,400
Miami	22,925	1,955	Sahuarita	164,051	13,990
Payson	180,937	15,430	South Tucson	66,019	5,630
Star Valley	23,523	2,006	Tucson	6,212,245	529,770
Winkelman	5,195	443	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	399,515	34,070
Pima	25,587	2,182	Casa Grande	380,753	32,470
Safford	109,758	9,360	Coolidge	95,921	8,180
Thatcher	53,355	4,550	Eloy	130,455	11,125
<b><u>Greenlee County</u></b>			Florence	240,741	20,530
Clifton	30,441	2,596	Kearny	26,372	2,249
Duncan	9,522	812	Mammoth	20,662	1,762
<b><u>La Paz County</u></b>			Maricopa	186,847	15,934
Parker	38,462	3,280	Superior	38,157	3,254
Quartzsite	42,215	3,600	<b><u>Santa Cruz</u></b>		
<b><u>Maricopa County</u></b>			<b><u>County</u></b>		
Avondale	813,290	69,356	Nogales	255,985	21,830
Buckeye	297,919	25,406	Patagonia	10,788	920
Carefree	43,200	3,684	<b><u>Yavapai County</u></b>		
Cave Creek	55,888	4,766	Camp Verde	125,823	10,730
Chandler	2,706,959	230,845	Chino Valley	144,527	12,325
El Mirage	375,957	32,061	Clarkdale	43,153	3,680
Fountain Hills	287,201	24,492	Cottonwood	127,348	10,860
Gila Bend	23,218	1,980	Dewey-Humboldt	47,257	4,030
Gilbert	2,081,935	177,544	Jerome	3,870	330
Glendale	2,842,093	242,369	Prescott	478,081	40,770
Goodyear	541,908	46,213	Prescott Valley	393,711	33,575
Guadalupe	65,140	5,555	Sedona	128,227	10,935
Litchfield Park	53,097	4,528	<b><u>Yuma County</u></b>		
Mesa	5,254,511	448,096	San Luis	268,884	22,930
Paradise Valley	162,562	13,863	Somerton	114,331	9,750
Peoria	1,619,907	138,143	Wellton	23,101	1,970
Phoenix	17,306,080	1,475,834	Yuma	1,047,229	89,306
Queen Creek	192,476	16,414			
Scottsdale	2,752,774	234,752	<b>TOTAL</b>	<b>\$57,044,911</b>	<b>4,864,696</b>

**TABLE 3**  
**Transaction Privilege and Severance Tax Returned to Cities/Towns**  
**March 2008**

<b>City</b>	<b>Distribution</b>	<b>Population</b>	<b>City</b>	<b>Distribution</b>	<b>Population</b>
<b><u>Apache County</u></b>			Surprise	654,829	88,265
Eagar	\$32,903	4,435	Tempe	1,230,024	165,796
Springerville	15,320	2,065	Tolleson	48,208	6,498
St. Johns	28,674	3,865	Wickenburg	45,085	6,077
<b><u>Cochise County</u></b>			Youngtown	45,723	6,163
Benson	35,166	4,740	<b><u>Mohave County</u></b>		
Bisbee	48,742	6,570	Bullhead City	283,476	38,210
Douglas	127,568	17,195	Colorado City	30,269	4,080
Huachuca City	13,577	1,830	Kingman	191,853	25,860
Sierra Vista	324,132	43,690	Lake Havasu City	396,429	53,435
Tombstone	11,944	1,610	<b><u>Navajo County</u></b>		
Willcox	28,822	3,885	Holbrook	40,248	5,425
<b><u>Coconino County</u></b>			Pinetop/Lakeside	30,900	4,165
Flagstaff	453,925	61,185	Show Low	73,336	9,885
Fredonia	8,235	1,110	Snowflake	36,612	4,935
Page	52,748	7,110	Taylor	30,417	4,100
Williams	23,332	3,145	Winslow	72,965	9,835
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	55,605	7,495	Marana	198,270	26,725
Hayden	6,618	892	Oro Valley	292,305	39,400
Miami	14,504	1,955	Sahuarita	103,790	13,990
Payson	114,474	15,430	South Tucson	41,768	5,630
Star Valley	14,882	2,006	Tucson	3,930,310	529,770
Winkelman	3,287	443	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	252,762	34,070
Pima	16,188	2,182	Casa Grande	240,892	32,470
Safford	69,441	9,360	Coolidge	60,687	8,180
Thatcher	33,756	4,550	Eloy	82,535	11,125
<b><u>Greenlee County</u></b>			Florence	152,310	20,530
Clifton	19,259	2,596	Kearny	16,685	2,249
Duncan	6,024	812	Mammoth	13,072	1,762
<b><u>La Paz County</u></b>			Maricopa	118,213	15,934
Parker	24,334	3,280	Superior	24,141	3,254
Quartzsite			<b><u>Santa Cruz</u></b>		
	26,708	3,600	<b><u>County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	161,955	21,830
Avondale	514,545	69,356	Patagonia	6,825	920
Buckeye	188,485	25,406	<b><u>Yavapai County</u></b>		
Carefree	27,331	3,684	Camp Verde	79,605	10,730
Cave Creek	35,358	4,766	Chino Valley	91,438	12,325
Chandler	1,712,615	230,845	Clarkdale	27,302	3,680
El Mirage	237,857	32,061	Cottonwood	80,569	10,860
Fountain Hills	181,704	24,492	Dewey-Humboldt	29,898	4,030
Gila Bend	14,689	1,980	Jerome	2,448	330
Gilbert	1,317,181	177,544	Prescott	302,468	40,770
Glendale	1,798,111	242,369	Prescott Valley	249,089	33,575
Goodyear	342,850	46,213	Sedona	81,126	10,935
Guadalupe	41,212	5,555	<b><u>Yuma County</u></b>		
Litchfield Park	33,593	4,528	San Luis	170,115	22,930
Mesa	3,324,378	448,096	Somerton	72,334	9,750
Paradise Valley	102,848	13,863	Wellton	14,615	1,970
Peoria	1,024,869	138,143	Yuma	662,552	89,306
Phoenix	10,949,062	1,475,834			
Queen Creek	121,774	16,414			
Scottsdale	1,741,601	234,752	<b>TOTAL</b>	<b>\$36,090,683</b>	<b>4,864,696</b>

**TABLE 4**  
**County Tax Collections**  
**March 2008**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
<b>Apache</b>		\$ 87,881							
<b>Cochise</b>		\$ 618,593							
<b>Coconino</b>		\$ 848,090	\$ 846,149					\$ 211,884	
<b>Gila</b>	\$ 251,969	\$ 243,650							
<b>Graham</b>		\$ 183,470							
<b>Greenlee</b>		\$ 137,712							
<b>La Paz</b>		\$ 120,369	\$ 120,368				\$ (3)		
<b>Maricopa</b>	\$ 30,463,383		\$ 11,192,888	\$ 598,813	\$ (1)				\$ 3,065,309
<b>Mohave</b>		\$ 561,563							
<b>Navajo</b>		\$ 467,023							
<b>Pima</b>	\$ 6,081,551			\$ 169,396		\$ 30,493			
<b>Pinal</b>	\$ 1,398,460	\$ 1,369,604					\$ 279,963		
<b>Santa Cruz</b>		\$ 265,245	\$ 261,531						
<b>Yavapai</b>		\$ 1,192,856	\$ 596,360						
<b>Yuma</b>		\$ 1,119,016	\$ 1,119,017				\$ 222,482	\$ 8,758	